

## E X T R A O R D I N A R Y PUBLISHED BY AUTHORITY

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## GOVERNMENT OF MANIPUR DEPARTMENT OF TAXES

## NOTIFICATION NO. 03/2025-STATE TAX (D)

. Imphal, the 10th January, 2025

No. TAX/4(53)/GST-NOTN/2016: — In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return by a non-resident taxable person, in FORM GSTR-5, under sub-section (5) of section 39 of the said Act read with rule 63 of the Manipur Goods and Services Tax Rules, 2017 for the month of December, 2024 till the 15<sup>th</sup> day of January, 2025.

MERCINA R. PANMEI, Commissioner of Taxes, Manipur.